

**MMARS  
(MASSACHUSETTS MANAGEMENT ACCOUNTING AND REPORTING SYSTEM)  
DISPOSAL SCHEDULE**

| RCB        | Disposal Schedule<br>Series Title & Description<br>List materials included in case<br>file. Indicate arrangement. | Series List<br>Purpose of Series<br>Use, Creators & Legal<br>Reference | Duplicates Location<br>of Record copy<br>& Media | Office<br>Retention  | SRC<br>Retention | Final Disposal<br>& Conditions | Total<br>Retention |
|------------|---|--|--|----------------------|------------------|--------------------------------|--------------------|
| Item No. 1 | AA Appropriation *  | To record appropriation  | Fiscal Affairs                                   | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record Copy. Budget preparation   | amounts in accounts  | Division   | of the FY (June 30)  |                  |                                | end of the FY      |
|            | system files or original input form   |  |  |                      |                  |                                | (June 30)          |
|            | with supporting documentation with  |  |  |                      |                  |                                |                    |
|            | FAD approval  | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 2 | AC Allocation   | To transfer appropriation  | Fiscal Affairs                                   | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record Copy. Original Input Form, with  | amounts to operating   | Division   | of the FY (June 30)  |                  |                                | end of the FY      |
|            | supporting documentation, with FAD  | accounts   |  |                      |                  |                                | (June 30)          |
|            | signatory approval. Any required  |  |  |                      |                  |                                |                    |
|            | documentation   | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 3 | AC Allocation - types 02, 03 and 04   | To transfer appropriation  | Office of the                                    | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record Copy. Original input form, with  | amounts to operating   | Comptroller                                      | of the FY (June 30)  |                  |                                | end of the FY      |
|            | supporting documentation. Any required  | accounts   |  |                      |                  |                                | (June 30)          |
|            | documentation   | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 4 | AL Allotment *  | To make appropriated   | Fiscal Affairs Division                          | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record Copy. Budget preparation   | money available for  |  | of the FY (June 30)  |                  |                                | end of the FY      |
|            | system files or original input form   | expenditures   |  |                      |                  |                                | (June 30)          |
|            | with supporting documentation with  |  |  |                      |                  |                                |                    |
|            | FAD approval  | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 5 | AR Return of Advance  | To return balance of cash  | State Treasurer                                  | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record Copy. Original Input form, with  | advances   |  | of the FY (June 30)  |                  |                                | end of the FY      |
|            | supporting documentation, with  |  |  |                      |                  |                                | (June 30)          |
|            | Department signatory approval   | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 6 | BA Bond Authorization   | Authorize or amend bonds   | Office of the                                    | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record copy. Original input form with   |  | Comptroller                                      | of the FY (June 30)  |                  |                                | end of the FY      |
|            | CTR Capital Accounting Bureau   |  |  |                      |                  |                                | (June 30)          |
|            | Director's signatory approval   | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 7 | BF Balance Forward *  | To carry forward   | View Direct                                      | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record copy.  | appropriation balances on  | General Ledger                                   | of the FY (June 30)  |                  |                                | end of the FY      |
|            |   | continuing accounts  |  |                      |                  |                                | (June 30)          |
|            |   | Subject to Audit: Yes  |  |                      |                  |                                |                    |
| Item No. 8 | CA Cost Allocation  | To allocate Federal grant  | Office of the                                    | 1 Year after the end | 2 Years          | Destruction                    | 3 Years after the  |
|            | Record Copy   | payroll expenses   | Comptroller                                      | of the FY (June 30)  |                  |                                | end of the FY      |
|            | MMARS System File   |  |  |                      |                  |                                | (June 30)          |
|            | <b>ELIMINATE</b>  | Subject to Audit: Yes  |  |                      |                  |                                |                    |

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|-------------|--|---|--|---|---|--------------------------------|---|
| Item No. 9  | CB Contract Backout<br>Record copy. Original input form, with<br>supporting documentation, with<br>Department signatory approval                       | To record contract<br>payment refund<br><br>Subject to Audit: Yes   | State Treasurer                                  | 1 Year after the end<br>of the FY (June 30) | 6 years<br>after final<br>contract<br>payment | Destruction                    | 7 years<br>after final<br>contract<br>payment   |
| Item No. 10 | CC Construction Contract<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval.              | To record capital<br>construction contract<br>obligations (applies to bond-<br>funded appropriations only)<br>Subject to Audit: Yes | State Treasurer                                  | 1 Year after the end<br>of the FY (June 30) | 6 years<br>after final<br>contract<br>payment | Destruction                    | 7 years<br>after final<br>contract<br>payment   |
| Item No. 11 | CD Cash Deposit *<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory approval                         | To record cash with<br>Treasurers Office's<br><br>Subject to Audit: Yes   | State Treasurer                                  | 1 Year after the end<br>of the FY (June 30) | 2 Years                                       | Destruction                    | 3 Years after the<br>end of the FY<br>(June 30) |
| Item No. 12 | CM Construction Modification<br>Record copy. Original input form<br>with supporting documentation<br><br>Subject to Audit: Yes                         | To modify a Construction<br>Contract<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 years<br>after final<br>contract<br>payment | Destruction                    | 7 years<br>after final<br>contract<br>payment   |
| Item No. 13 | CR Cash Receipt<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval. <b>ELIMINATE</b>      | To deposit collected<br>revenues.<br><br>Subject to Audit: Yes  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years                                       | Destruction                    | 3 Years after the<br>end of the FY<br>(June 30) |
| Item No. 14 | CT Cash Transfer *<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory                                 | Transfer cash to<br>appropriate revenue<br>budget<br><br>Subject to Audit: Yes  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years                                       | Destruction                    | 3 Years after the<br>end of the FY<br>(June 30) |
| Item No. 15 | CU Customer Update *<br>System Generated   | To add a new customer<br>to the customer file<br><br>Subject to Audit: Yes  | View Direct<br>General Ledger                    | N/A   | N/A   | System Purge                   | 7 Years<br>on line                              |
| Item No. 16 | CX Check Cancellation<br>Record copy. Original input form, with<br>supporting documentation, with<br>Department signatory approval<br><b>ELIMINATE</b> | To void previously<br>issued check<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years                                       | Destruction                    | 3 Years   |

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| Item No. 17 | DR EDP Requisition<br>Record Copy. Original input<br>form AF-29 with supporting<br>documentation and Secretariat.<br>Dept. Head and OSD signatures.<br><b>ELIMINATE</b>     | Pre-approval of intent to<br>obtain EDP Equipment<br><br>Subject to Audit: Yes                | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the<br>end of the FY<br>(June 30) |
| Item No. 18 | DS EDP Service Request<br>Record Copy. Original input<br>form AF-29 with supporting<br>documentation and Secretariat.<br>Dept. Head and OSD signatures.<br><b>ELIMINATE</b> | Pre-approval of intent to<br>obtain EDP contracted<br>services.<br><br>Subject to Audit: Yes  | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the<br>end of the FY<br>(June 30) |
| Item No. 19 | EA Expenditure of Advance<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval.                                  | To record expenditures<br>against cash advances.<br><br>Subject to Audit: Yes                 | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 20 | EB Expense Budget<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval.  | To monitor/control account<br>activity against spending<br>plan.<br><br>Subject to Audit: Yes | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 21 | ER Expenditure Refund<br>Record Copy with supporting<br>documentation with department<br>signatory approval   | To refund payment.<br><br>Subject to Audit: Yes   | State Treasurer                                  | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 22 | EX Expenditure Correction<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval.                                  | To request correction to<br>appropriation account.<br><br>Subject to Audit: Yes               | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 23 | FA Fixed Assets Acquisition<br>Record copy. Original input form<br>with supporting documentation<br>and depts. signatory approval   | To record the acquisition of<br>a fixed asset<br><br>Subject to Audit: Yes                    | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 24 | FB Fixed Assets Betterment<br>Record copy. Original input form<br>with supporting documentation<br>and depts. signatory approval  | To record the betterment<br>of a fixed asset<br><br>Subject to Audit: Yes                     | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |

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| Item No. 25 | FC Fixed Assets Change<br>Record copy. Original input form<br>with supporting documentation<br>and depts. signatory approval               | To record a change for a<br>fixed asset   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |  | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No. 26 | FD Fixed Assets Disposal<br>Record copy. Original input form<br>with supporting documentation<br>and depts. signatory approval             | To record the disposal of a<br>fixed asset  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |  | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No. 27 | FS Fixed Assets Internal Sale<br>Record copy. Original input form<br>with supporting documentation<br>and depts. signatory approval        | To record the transfer of a<br>fixed asset  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             | <b>ELIMINATE</b>   | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No. 28 | FT Fixed Assets Transfer<br>Record copy Original input form<br>supporting documentation, with<br>departments signatory approval            | To record the transfer of<br>fixed asset  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |  | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No. 29 | HA House Budget Bill *<br>System Generated.  | To record preliminary<br>budget data.   | General Ledger<br>View Direct                    | N/A   | N/A              | System Purge                   | 7 Years<br>on line                              |
|             |  | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No. 30 | IE Intragovernmental Encumbrance<br>Record copy. Original input form<br>with supporting documentation<br>and depts.signatory approval      | To reserve funds for<br>Intragovernmental<br>Business   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |  | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No. 31 | IF Insufficient Funds Payroll Correction *<br>System generated   | Generated when an<br>account has insufficient<br>funds to meet payroll for<br>a given pay period. | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 years<br>on line                              |
|             |  | Subject to Audit: Yes   |  |   |                  |                                |   |
| Item No.32  | IN Accounts Receivable Invoice<br>Record copy. Original input form<br>with supporting documentation, with<br>Department signatory approval | To establish accounts<br>receivable   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             | <b>ELIMINATE</b>   | Subject to Audit: Yes   |  |   |                  |                                |   |

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|-------------|---|---|--|---|------------------|--------------------------------|---|
| Item No. 33 | IV Intragovernmental Payment Voucher<br>Record copy. Original input form,<br>with supporting documentation.   | To make payments for<br>goods and/or services rec'd<br>from an approved charge<br>back dept.<br>Subject to Audit: Yes   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 34 | JV Journal Voucher<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval.   | To record accounting<br>transactions.<br>Subject to Audit: Yes  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 35 | LE Lapse Encumbrance *<br>System generated  | To lapse all pre-enc./enc.<br>doc's<br>from prior fiscal year to<br>release unexpended funds.<br>Subject to Audit: Yes  | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 years.<br>on-line                             |
| Item No. 36 | LO Lease Order<br>Record copy. Original Form<br>with executed lease and supporting<br>documentation with department<br>signatory approval   | To obligate funds for<br>leased goods and space.<br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 37 | LO Lease Order<br>Record copy for delegated authority   | To obligate funds for<br>leased goods and space.<br>Subject to Audit: Yes   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 38 | MC Manual Check Transaction<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval. <b>ELIMINATE</b>                               | To record the issuance of<br>manual checks.<br>Subject to Audit: Yes  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No.39  | MGA (Massachusetts Master Grant<br>Agreement for Local Governmental<br>Entities)<br>Record Copy<br>With supporting documentation, with<br>Department signatory approval<br><b>ELIMINATE</b> | To provide a standard set<br>of contractual guidelines for<br>financial trans. Between<br>departments and local<br>governmental entities<br>Subject to Audit: Yes | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No.40  | MSA (Master Service Agreement)<br>Record Copy<br>MSA Table Update Form, with supporting<br>documentation, with department signatory<br>approval.  | To establish departmental<br>MSA on MSER and MSVR<br>Table in MMARS<br>Subject to Audit: Yes  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |

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|-------------|---|--|--|---|------------------|--------------------------------|---|
| Item No. 41 | NF Non sufficient funds transaction<br>Record copy. Original input form, with<br>depts. signatory authority and<br>supporting documentation | To re-open a receivable<br>and create a charge for a<br>NSF(Non-sufficient Funds)<br>check<br>Subject to Audit: Yes    | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 42 | OP Outside Payment<br>Record Copy   | To record payments in<br>PARS made on a project by<br>a non-commonwealth dept.<br>Subject to Audit: Yes                | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 43 | OR Order Receipt *<br>System generated<br>Packing slip is record copy of the<br>transacation  | Confirmation of receipt<br>of goods.<br>Subject to Audit: Yes  | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 Years<br>on line                              |
| Item No. 44 | OT Operating Transfer *<br>Record copy. Original input form<br>with supporting documentation<br>and depts. signatory approval               | To record accounting<br>transactions involving the<br>operating transfer from a<br>subsidiary<br>Subject to Audit: Yes | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 45 | P2 Project Change *<br>System Generated   | Documents change to a<br>project. Refer to individual<br>departments' schedules.<br>Subject to Audit: Yes              | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 Years<br>on line                              |
| Item No. 46 | PC Project Charge<br>Record Copy  | Documents charges to a<br>project. Refer to individual<br>departments' schedules.<br>Subject to Audit: Yes             | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 47 | PD Department Purchase Order<br>Record copy. Original output form<br>with supporting documentation.<br>For non delegated requiring approval | To record the order of<br>commodities not on a price<br>agreement<br>Subject to Audit: Yes                             | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 48 | PD Department Purchase Order<br>Record copy for delegated authority   | To record the order of<br>commodities not on a price<br>agreement<br>Subject to Audit: Yes                             | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |

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| Item No. 49 | PE Purchase of Data Processing<br>Equipment. Record Copy<br>Original output form (copy3) with<br>supporting documentation<br><b>ELIMINATE</b>                      | For the purchase of<br>EDP equipment.<br><br>Subject to Audit: Yes  | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 50 | PG Price Agreement<br>Purchase Order<br>Record copy. Original output form<br>with supporting documentation.  | To order goods from<br>master price agreement.<br><br>Subject to Audit: Yes   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 51 | PH Payroll Hold<br>Record copy. Original output form<br>with supporting documentation.   | To reserve appropriation<br>for accounts payable<br>Payroll<br><br>Subject to Audit: Yes                              | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 52 | PN Centralized Purchase Order<br>Record Copy<br>Original output form copy #4 with<br>supportive bid and purchasing<br>agent signature as required <b>ELIMINATE</b> | To order goods as a result<br>of competitive bid.<br><br>Subject to Audit: Yes  | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 53 | PO Misc. Encumbrance<br>Record Copy<br>Original input form with<br>Department signatory approval   | To reserve funds for<br>miscellaneous<br>encumbrances<br><br>Subject to Audit: Yes                                    | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 54 | PR Payroll reject *<br>System generated transaction.<br>(CAPS/HRMIS payroll systems)   | Occurs when Dept. has<br>erroneous or missing data<br>on a payroll charge.<br><br>Subject to Audit: Yes               | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 Years<br>on line                              |
| Item No.55  | PS Project Set Aside<br>Record Copy  | Transaction used to set<br>aside a portion of an<br>appropriation for a specific<br>project.<br>Subject to Audit: Yes | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 56 | PV Payment Voucher *<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory approval                                  | To make payments for<br>goods and services<br>received.<br><br>Subject to Audit: Yes                                  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |

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|-------------|--|--|--|---|------------------|--------------------------------|--|
| Item No. 57 | PV Payment Voucher<br>Original input form, with supporting<br>documentation, with Department<br>signatory approval   | To make payments for<br>Settlements & Judgements   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 19 Years         | Destruction                    | 20 Years after the end<br>of the FY<br>(June 30) |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |
| Item No. 58 | PX Direct Purchase Order<br>Record copy. Original output<br>form, (copy 2) with supporting<br>documentation.<br><b>ELIMINATE</b>                               | To purchase items not on<br>price agreement, without<br>going through competitive<br>bid process.<br>Subject to Audit: Yes | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30)  |
| Item No. 59 | PY Payroll *<br>System Generated   | To record payroll account<br>activity.   | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 Years<br>on line                               |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |
| Item No. 60 | RA Request for Advance<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval.                        | To obtain cash advance.  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30)  |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |
| Item No. 61 | RB Revenue Budget Transaction<br>Record copy. Budget preparation<br>system files or original input form<br>with supporting documentation<br>with OSC approval. | To monitor/control the<br>collection and expenditure<br>of revenue.  | Fiscal Affairs<br>Division                       | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30)  |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |
| Item No. 62 | RC Roll CC Contract *<br>System Generated  | Open new FY line and<br>move money into line.  | View Direct<br>General Ledger                    | N/A   | N/A              | System Purge                   | 7 Years<br>on line                               |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |
| Item No. 63 | RD Receivable Decrease<br>Record copy. Original input form with<br>depts. signatory authority and<br>supporting documentation                                  | To record a decrease in a<br>receivable transaction  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30)  |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |
| Item No. 64 | RE Revenue Event<br>Record copy. Original input form with<br>depts. signatory authority and<br>supporting documentation  | To record a revenue event  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30)  |
|             |  | Subject to Audit: Yes  |  |   |                  |                                |  |

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|-------------|--|---|--|---|---|--------------------------------|---|
| Item No. 65 | RF Revenue Refund<br>Record copy Original<br>input form, supporting documentation<br>with Department signatory<br>approval.                      | To refund collected<br>revenues.<br><br>Subject to Audit: Yes   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years   | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 66 | RI Receivable Increase<br>Record copy. Original input form, with<br>depts. signatory authority and<br>supporting documentation                   | To record an increase in a<br>receivable transaction<br><br>Subject to Audit: Yes   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 67 | RP Ready Payment *<br>Record copy.   | To record expenditures<br>under ready payment<br>program.<br><br>Subject to Audit: Yes  | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years   | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 68 | RQ Requisition<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval. <b>ELIMINATE</b> | To request the purchase of<br>goods and supplies.<br><br>Subject to Audit: Yes  | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 69 | RS Roll Set Aside *<br>System Generated  | System generated<br>transaction that rolls<br>project set aside amount<br>from one fiscal year to<br>another<br>Subject to Audit: Yes | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 70 | RT Trust Cash Receipt<br>Record copy. Original input form, with<br>depts. signatory authority and<br>supporting documentation                    | To record deposits of<br>collected trust revenues at<br>the local level (Higher Ed.<br>Trust Funds)<br>Subject to Audit: Yes          | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 71 | RX Requisition<br>Record copy. Original input form,<br>with supporting documentation,<br>with Department signatory<br>approval. <b>ELIMINATE</b> | To request the purchase of<br>goods and supplies.<br><br>Subject to Audit: Yes  | Operational<br>Services Division                 | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 72 | SC Service Contract<br>Record copy. Original Input Form,<br>with supporting documentation.   | Record of contract<br>obligations.<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6Years<br>after<br>final<br>contract<br>payment | Destruction                    | 7 Years<br>after final<br>contract payment      |

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|-------------|---|--|--|---|---|--------------------------------|---|
| Item No. 73 | SC Service Contract<br>Record Copy for delegated authority  | Record of contract<br>obligations.   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6Years<br>after<br>final<br>contract<br>payment | Destruction                    | 7 years<br>after final<br>contract payment      |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |
| Item No. 74 | SM Service Modification.<br>Record copy for delegated authority   | To modify a service<br>contract  | Department                                       | 1 Year after the end<br>of the FY (June 30) | 6Years<br>after<br>final<br>contract<br>payment | Destruction                    | 7 years<br>after final<br>contract payment      |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |
| Item No. 75 | SM Service Modification. Record copy<br>Original output form 671A with<br>executed contract amendment,<br>vendor signatures, dept. Head and<br>Secretariat and CTR date stamp | To modify a service<br>contract  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6Years<br>after<br>final<br>contract<br>payment | Destruction                    | 7 years<br>after final<br>contract payment      |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |
| Item No. 76 | SP Special Purchase<br>Record copy. Original Input Form,<br>with supporting documentation.  | To record commodity<br>purchases by departments<br>not subject to OSD<br>purchasing regulations<br>Subject to Audit: Yes | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |   |  |  |   |   |                                |   |
| Item No. 77 | SR Service Request<br>Record copy for delegated authority   | Pre-approval of intent to<br>obtain contracted service.  | Department                                       | 1 Year after the end<br>of the FY (June 30) | 6 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |
| Item No. 78 | SR Service Request<br>Record copy. Original output form<br>670A Secretariat, Dept. Head<br>signatures and Comptroller date<br>stamp   | Pre-approval of intent to<br>obtain contracted service.  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |
| Item No. 79 | TA Transfer of Appropriation<br>Record copy. Original input form<br>with supporting documentation<br>with secretariat/Dept and CTR<br>signatory approval                      | To transfer appropriation<br>between accounts  | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |
| Item No. 80 | TR Treasurer's Transaction<br>Record copy   | To record treasury receipt<br>activity   | State Treasurer                                  | 1 Year after the end<br>of the FY (June 30) | 2 Years   | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
|             |   | Subject to Audit: Yes  |  |   |   |                                |   |

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|-------------|---|---|--|---|------------------|--------------------------------|---|
| Item No. 81 | TS Intersubsidiary Transfer<br>Record copy. Original input form<br>with supporting documentation<br>and FAD signatory approval                  | To transfer appropriated<br>amounts between<br>subsidiaries<br><br>Subject to Audit: Yes  | Fiscal Affairs Division                          | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 82 | TV Trust Payment Voucher<br>Record copy. Original input form, with<br>support document &<br>signatory approval                                  | Make payments for goods<br>and services made using<br>trust funds at the local level<br>(Higher Ed. Trust Funds)<br>Subject to Audit: Yes | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 83 | VI Vendor Invoice *<br>Record copy. Original input form<br>with supporting documentation<br>and signatory approval or system<br>generated file. | To record the receipt of<br>Vendor's invoice<br><br>Subject to Audit: Yes   | Departments                                      | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 84 | VU Vendor Update<br>Record copy. Original input form<br>with supporting documentation<br>(W9, TC, TC-H-SS)                                      | To establish or modify<br>vendor file record<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 85 | WC Warrant Check<br>Record copy.  | To record the issuance of<br>a warrant check<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 86 | WO Write Off<br>Record copy. Original input form<br>with supporting documentation   | To record a write-off of<br>a receivable transaction<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 6 Years          | Destruction                    | 7 Years after the end<br>of the FY<br>(June 30) |
| Item No. 87 | ZZ Prior Year Balances Forward Reversed<br>Record copy. Original input form<br>with supporting documentation                                    | Balance forwarded<br>adjustments<br><br>Subject to Audit: Yes   | Office of the<br>Comptroller                     | 1 Year after the end<br>of the FY (June 30) | 2 Years          | Destruction                    | 3 Years after the end<br>of the FY<br>(June 30) |
| Item No. 88 | General Ledger  | On line record of all<br>MMARS transactions<br><br>Subject to Audit: Yes  | MMARS  | N/A   | N/A              | N/A                            | 75 Years  |

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|----------------------------------|---|--|--|---------------------|------------------|--------------------------------|--|
| <b>MMARS AUDIT TRAIL REPORTS</b> |   |  |  |                     |                  |                                |  |
|                                  | <b>OPERATIONAL</b>  |  |  |                     |                  |                                |  |
| Item No. 89                      | Non Appropriate Fund Trial<br>Balance Statutory Report<br>RPT No. 110H  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 90                      | Combined Non-Appropriated Funds<br>Statutory Report CATG<br>RPT No. 110P  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 91                      | Components of Actual Amount by<br>Department<br>RPT No. 226G  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 92                      | Appropriation and Sub.<br>Transactions with Balances<br>RPT No. 341A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 93                      | Account Receivable Detail<br>Transactions Activity<br>RPT No. 430A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 94                      | Past Due Receivables Detail<br>Transactions Activity<br>RPT No. 431A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 95                      | Revenue Earned, Received and<br>Retained<br>RPT No. 465A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                                  |   | Subject to Audit: Yes  |  |                     |                  |                                |  |

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|--------------|---|--|--|---------------------|------------------|--------------------------------|--|
| Item No. 96  | Cash Received and Alloted by<br>Commonwealth Extract<br>RPT No. 469A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 97  | Department Expenditures by<br>Appropriation<br>RPT No. 562A   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 98  | Weekly Payroll by Pay-Org<br>RPT No. 641A   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 99  | Advances Received, Refunded<br>and Expended<br>RPT No. 690A   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
|              | <b>BUDGETARY</b>  |  |  |                     |                  |                                |  |
| Item No. 100 | Components of Budgeted<br>Amount by Fund<br>RPT No. 225A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 101 | Components of Budgeted<br>Amount by Fund & Secretarist<br>RPT No. 225B  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 102 | Components of Actual Amount<br>by Fund<br>RPT No. 226A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |

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|--------------|---|--|--|---------------------|------------------|--------------------------------|--|
| Item No. 103 | Components of Actual Amount<br>by Fund & Secretarist<br>RPT No. 226B  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 104 | Status of Appropriations<br>Non-State Funds<br>RPT No. 230C   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 105 | Status of Appropriations<br>State Funds<br>RPT No. 230D   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 106 | Comparison & Reconciliation<br>of Revenue by REVB<br>RPT No. 286B   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 107 | Comparison & Reconciliation<br>of Revenue<br>RPT No. 286J   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
|              | <b>FINANCIAL</b>  |  |  |                     |                  |                                |  |
| Item No. 108 | GAAP Detail YTD - Trial Balance<br>RPT No. 106G   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|              |   | Subject to Audit: Yes  |  |                     |                  |                                |  |

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|-------------------|---|--|--|---------------------|------------------|--------------------------------|--|
| Item No. 109      | GAAP Trial Balance Detail<br>RPT No. 108G   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 110      | Super Trial Balance Detail by<br>Transaction Code<br>RPT No. 106A   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 111      | Trial Balance Detail by<br>Transaction Code<br>RPT No. 108A   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 112      | Expenditures by Executive Office<br>and Subsidiary<br>RPT No. 171A  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 113      | JV Detail by Fund and Account<br>RPT No. 222B   | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 114      | Accounts Receivable and Revenue<br>Report by Departments<br>RPT No. 286F  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| Item No. 115      | Accounts Receivable and Revenue<br>Report by Departments and Orgn.<br>RPT No. 286G  | Audit Trail  | View Direct                                      | N/A                 | N/A              | System Purge                   | 7 Years on line<br>from date of issuance |
|                   |   |  |  |                     |                  |                                |  |
|                   |   | Subject to Audit: Yes  |  |                     |                  |                                |  |
| <b>FOOTNOTES:</b> |   |  |  |                     |                  |                                |  |
|                   |   |  |  |                     |                  |                                |  |
| *                 | 1 System generated transactions are retained in MMARS general ledger for 75 years and on-line in View Direct for 7 years from date of issuance  |  |  |                     |                  |                                |  |
|                   | 2 Any MMARS Transaction could be interfaced. For interfaced transactions, departments are required to keep all supporting documentation according to transactions listed above  |  |  |                     |                  |                                |  |
|                   | 3 If a department has been notified of a pending audit or has an audit in process all records pertaining to the audit (Statewide Single Audit, audits performed by the Office of the State Auditor, the Federal Government, or any other Audit group) need to be kept until the completion of the audit |  |  |                     |                  |                                |  |
|                   | 4 Completion of the Audit means resolution of Audit results   |  |  |                     |                  |                                |  |
|                   | 5 All standard MMARS Reports are available on View Direct, an on-line system used for capturing and viewing reports.  |  |  |                     |                  |                                |  |
|                   | All Audit trail reports are listed on this schedule. Non Audit trail reports are optional reports for departments and are retained on-line in View Direct one year from date of issuance. (Paper reports are not routinely produced for departments)  |  |  |                     |                  |                                |  |